



REVIEW OF THE
HIGHWAY RECIPROCITY COMMISSION

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2000-46
June 19, 2000
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

June 2000

www.auditor.state.mo.us

The following areas of concern were discovered as a result of a review conducted by our office of the Highway Reciprocity Commission.

Under the International Fuel Tax Agreement (IFTA), the Highway Reciprocity Commission (HRC) is responsible for collecting and distributing motor fuel taxes from Missouri based licensees. Under the agreement, each Missouri based over the road carrier is required to hold an IFTA license, file quarterly fuel tax returns, and remit the applicable taxes.

The IFTA agreement states that if the commission exercises its right to require that a bond be posted, the bond should be at least twice the estimated average tax liability. Of the 23 carriers we reviewed which were required to post a bond, eight failed to post a sufficient bond.

As a result of an internal audit, the HRC has established a procedure of completing and filing a reinstatement checklist when reinstating revoked carriers. Although the HRC has established this procedure, we noted that a reinstatement checklist was either not completed at all, or was incomplete for some carriers we reviewed.

Our review of the "IFTA Carriers With A Bond" report revealed that the HRC is holding 27 cash bonds, totaling \$13,500, for accounts that have been closed. Bonds are not automatically refunded when an account is closed. In addition, the HRC is holding bond monies for 36 non-renewed accounts totaling \$18,000.

The HRC mails other jurisdictions a monthly letter notifying the respective jurisdiction of the net amount of fuel taxes due to or from the State of Missouri related to IFTA transactions. Reimbursements received remain in the commission's holding account until the reimbursement documentation has been processed. As of December 1999, reimbursements of approximately \$1 million, dating as far back as March 1998, remained in the holding account.

If the additional registration fees for temporary permits are not received within 20 days of billing, the HRC places the carrier on the Missouri Highway Patrol Bulletin until the fees are paid or for a period of three years. If unpaid for three years these accounts are considered uncollectible, and are written off. The employee responsible for determining which accounts are to be written off is the same employee that bills the carriers and receipts monies.

Concerns were also noted with the edit function of the HRC's computerized receipt system and with the inability of the system to generate a change report.

YELLOW SHEET

REVIEW OF THE
HIGHWAY RECIPROCITY COMMISSION

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Mel Carnahan, Governor
and
The Highway Reciprocity Commission
Jefferson City, Missouri 65109

We have conducted a review of the Highway Reciprocity Commission (HRC). The scope of our review included, but was not necessarily limited to, the three fiscal years ended June 30, 1999. The objectives of this review were to review certain internal control procedures, compliance issues, and management practices to determine the propriety, efficiency and effectiveness of those procedures and practices, and to review selected financial transactions of the HRC.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the agency's revenues, expenditures, agreements and other pertinent records, procedures and documents and interviewed various agency personnel.

As part of our review, we assessed the agency's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk. In order to assess control risk, we performed tests of controls to obtain evidence regarding the effectiveness of the design and operation of certain policies and procedures.

Our review was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the Commission's management and was not subjected to the procedures applied in the review of the Highway Reciprocity Commission.



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MANAGEMENT ADVISORY REPORT SECTION

REVIEW OF THE HIGHWAY RECIPROCITY COMMISSION SUMMARY OF FINDINGS

1. International Fuel Tax Agreement (pages 6-8)

Some bonds posted by carriers were not sufficient. A reinstatement checklist is not always properly completed when reinstating revoked carriers. The Highway Reciprocity Commission (HRC) is holding cash bonds for accounts that have been closed or not renewed.

2. Fuel Tax Reimbursements and Overpayments (pages 8-10)

A subsidiary accounts receivable ledger is not maintained for reimbursements due from other jurisdictions. Reimbursements received from other jurisdictions are not processed in a timely manner and as of December 14, 1999, reimbursements of approximately \$1 million dating as far back as March 1998 remained in the holding account. Tax overpayments are not applied to past due tax liabilities.

3. International Registration Plan Monies (pages 10-11)

Duties related to accounts receivable are not adequately segregated.

4. Documentation of Receipts (pages 11-12)

Each time receipt information is accessed on the HRC's receipt system, the receipt date is automatically changed. A change report is not generated which reflects changes made to the receipt system.

REVIEW OF THE
HIGHWAY RECIPROCITY COMMISSION
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S RECOMMENDATIONS

1.	International Fuel Tax Agreement
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Under the International Fuel Tax Agreement (IFTA), the Highway Reciprocity Commission (HRC) is responsible for collecting and distributing motor fuel taxes from Missouri based IFTA licensees. Under the IFTA agreement, each Missouri based over the road carrier is required to hold an IFTA license, file quarterly fuel tax returns, and remit the applicable taxes. All IFTA monies received by the HRC, except IFTA bonds, are deposited to the HRC holding bank account maintained by the HRC. IFTA monies due to other jurisdictions are transferred to the IFTA bank account (maintained by the HRC) for distribution and monies due to the state of Missouri are transferred to the state treasury. Refunds to carriers for overpayment of taxes are also paid from the IFTA bank account. IFTA cash bonds filed with the HRC are held in a separate bond bank account maintained by the HRC.

The HRC has the authority to revoke the IFTA license for those licensees that fail to file timely returns or remit the applicable taxes. To reinstate a revoked IFTA license, the carrier is required to file all past due tax returns and remit the applicable taxes and penalties due. The agreement also grants the commission the authority to require that a bond be posted, in order to reinstate a revoked IFTA license. Our review of IFTA transactions and procedures revealed the following concerns:

- A. The IFTA agreement states that if the commission exercises its right to require that a bond be posted, the bond should be at least twice the estimated average tax liability. The HRC requires bonds to be posted.

Of the twenty five accounts we reviewed, twenty three carriers should have posted a bond. Two carriers reviewed received a bond waiver from the HRC. Of the twenty-three carriers required to post a bond, eight failed to post a sufficient bond.

By failing to require sufficient bonds, the HRC increases the risk of not having sufficient funds to cover the future tax liabilities of repeat non-filers. In addition, the HRC is not in compliance with the IFTA agreement.

- B. As a result of an internal audit, the HRC has established a procedure of completing and filing a reinstatement checklist when reinstating revoked carriers. Although the HRC has established this procedure, we noted that for 18 out of 24 carriers reviewed, a reinstatement checklist was either not completed at all, or was incomplete.

By failing to complete the reinstatement checklist, the HRC has less assurance that all the necessary steps are performed when reinstating carriers.

- C. During our review of the “IFTA Carriers With A Bond” report we noted the following.
1. The report revealed that the HRC is holding 27 cash bonds, totaling \$13,500, for accounts that have been closed. Bonds are not automatically refunded when an account is closed. The HRC requires the IFTA licensee to request a refund. There is no documentation these carriers have been notified that a bond is no longer required and that a refund can be requested. In addition, we determined that the HRC is holding bond monies for 36 non-renewed accounts, totaling \$18,000. Of these 36 account holders, only 5 were notified they could request a refund of bond monies.
 2. The report indicated the HRC had “no current fleet data on file” for numerous carriers. We looked at the 1997 report to determine which carriers had no fleet data on file and what their status was (e.g. active, revoked, etc.) prior to July 1, 1996. The 1997 report revealed that current fleet data was unavailable for 92 carriers that had posted a bond. Seventeen of the twenty-five accounts we reviewed, totaling \$8,560, were closed or non-renewed, prior to July 1, 1996. The closing and non-renewal of these accounts dated back as far as 1994. The other 8 accounts were reinstated in 1999 and we were unable to determine their status in 1997.

Continuing to track bonds for carriers who are closed or non-renewed results in an unnecessary administrative burden. Bonds for closed or non-renewed accounts should be applied to any unpaid taxes, the carrier should be notified, and bonds should be refunded.

Conditions A and B were similarly noted in a Department of Revenue Internal Audit dated March 14, 1996.

WE RECOMMEND the Highway Reciprocity Commission:

- A. Collect bond amounts in compliance with the International Fuel Tax agreement.
- B. Follow its established procedure of completing a reinstatement checklist when reinstating an IFTA license.
- C. Contact the carriers and refund bonds on closed or non-renewed accounts.

AUDITEE'S RESPONSE

The Highway Reciprocity Commission:

- A. *Agrees with this recommendation, however, "compliance" with the IFTA agreement may not be the correct word. In the June 1998 peer review of Missouri, the IFTA peer review committee indicated no bonding problems since the IFTA agreement states that bonds are optional in the first place. However, HRC will review the policy on bond requirements to ensure future carrier bonds are equal to the carrier's projected outstanding tax liability per the recommendations. This review will be completed by August 1, 2000.*
- B. *Agrees with this recommendation. However, it was not totally implemented internally. HRC will re-evaluate the procedures for completing the reinstatement checklist prior to July 1, 2000.*
- C. *Agrees with this recommendation. This recommendation was implemented as of March 2000.*

2. Fuel Tax Reimbursements and Overpayments
--

Each Missouri IFTA licensee is required to file quarterly fuel tax returns. Completed returns are processed by the Highway Reciprocity Commission (HRC), which involves the HRC's computer system recalculating the taxes due. Taxes collected are deposited in an HRC bank account and then distributed to the various applicable jurisdictions. Our review of fuel tax procedures revealed the following:

- A. Every month, the HRC mails other jurisdictions a letter notifying the respective jurisdiction of the net amount due to or from the State of Missouri related to IFTA transactions. When reimbursements are received from the various jurisdictions the monies are receipted onto the system and deposited in the HRC's holding bank account. When the monies are identified they are transferred to the IFTA account. We noted the following weaknesses in accounting for these monies:
 - 1) A subsidiary accounts receivable ledger is not maintained for reimbursement requests mailed to other jurisdictions. In addition, procedures do not exist to ensure reimbursements are received.

Failure to maintain adequate accounts receivable records increases the likelihood that accounts receivable will not be collected and that loss or misappropriation of monies received will not be detected on a timely basis.

- 2) Reimbursements received from the various jurisdictions are not processed in a timely manner. Reimbursements received appear as unidentified on the Daily Unidentified Miscellaneous Monies Report (report) and remain in the holding account until the reimbursement documentation has been processed. As of December 14, 1999, reimbursements of approximately \$1 million, dating as far back as March 1998, remained in the holding account.

The HRC uses the reimbursement requests to identify the monies on this report. Reimbursement requests, which were in no particular order, were located in a box that had been placed in a storage room. Reimbursement requests totaling approximately \$247,000 were located which agreed to the report, but had not been processed. Letters could not be located for the remaining items on the report. In addition, there were reimbursement letters located in the box totaling approximately \$433,000 which were not included on the report. HRC personnel indicated that some jurisdictions will submit an amount that is reduced by the amount Missouri owes that jurisdiction. As a result, some of the letters may pertain to amounts on the report; however, these cannot be processed due to the jurisdiction submitting an amount that was less than the amount requested.

Failure to timely process monies received results in the monies not being used effectively and increases the risk that loss or misappropriation of funds will not be detected on a timely basis.

- B. The HRC revokes a Missouri carrier's IFTA license and estimates the taxes due when a carrier fails to timely file quarterly tax returns and pay taxes due. If a carrier with a revoked license remits a subsequent quarter's tax return which results in an overpayment, the overpayment is not applied towards the past due estimated tax liability. If the taxpayer has indicated that overpayments are to be refunded, the refund is held by the HRC until the taxpayer files and pays the past due tax liability. However, if the taxpayer does not indicate that overpayments are to be refunded, a credit is applied to the account, which may be used to offset future tax liabilities.

Failure to apply overpayments to past due tax liabilities increases the possibility that past due tax revenues will not be collected. In addition, crediting overpayments to past due liabilities could relieve the administrative burden of continuing to track these amounts.

WE RECOMMEND the Highway Reciprocity Commission:

- A.1. Maintain accounts receivable ledgers for all monies due and establish procedures for following up on past due accounts receivable balances.
2. Determine the status of unidentified monies and maintain all documentation so that refund reimbursements can be processed and identified in a timely manner.

- B. Apply overpayments to past due tax liabilities.

AUDITEE'S RESPONSE

The Highway Reciprocity Commission:

- A.1. *Agrees with this recommendation. An accounts receivable aging ledger was established in January 2000. Member jurisdictions are notified monthly of monies due Missouri from its transmittal. The member jurisdiction transmittals are entered into the ledger. Payments are recorded as received noting the date, amount and check number. If the amount is "netted" on the member jurisdiction transmittal, the amount is also entered into the ledger.*

Procedures for collection of past due accounts will be re-evaluated prior to September 1, 2000.

2. *Agrees with this recommendation. All outstanding monies were processed as of February 29, 2000.*

- B. *Agrees with this recommendation. Overpayments are now applied to past due tax liabilities on a monthly basis.*

3. International Registration Plan Monies
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Under the International Registration Plan (IRP) agreement, the HRC is responsible for collecting and disbursing vehicle registration fees from Missouri based carriers. Fees are computed for each jurisdiction in which the carrier travels by using established fee schedules. The total registration fee is collected by the HRC and deposited to the HRC holding bank account. IRP monies due to other jurisdictions are transferred to the IRP bank account (maintained by the HRC) for distribution. Monies due to the state of Missouri are transferred to the state treasury. The IRP agreement explicitly states that registration renewal applications must be completed and returned to the HRC postmarked no later than October 1 and payment of registration fees must be postmarked no later than December 1.

After the renewal application has been processed, the carrier can incur additional registration fees by adding vehicles to its fleet. When a carrier adds a vehicle to its fleet, a temporary permit for the vehicle may be obtained, which is valid for 45 days. Upon receipt of the required registration documents, the HRC bills the carrier for the additional registration fees. If the additional fees are not received within 20 days of billing, the HRC places the carrier on the Missouri Highway Patrol Bulletin until the fees are paid or for a period of three years.

Each year the HRC reviews the Missouri Highway Patrol Bulletin to determine which carriers have remained on the bulletin for a period of three years. The accounts of those carriers that have

remained unpaid for three years are considered uncollectible, and are written off. The employee responsible for determining which accounts are to be written off is the same employee that bills the carriers and receipts monies.

Proper internal controls over revenues require that the responsibilities of billing, receiving, recording, and writing off uncollectible accounts be properly segregated. By failing to segregate these duties, and properly reviewing and approving the write off of uncollectible accounts, the HRC has ineffective controls over its accounts receivables which increases the risk that the loss or misuse of funds will not be detected in a timely manner.

WE RECOMMEND the Highway Reciprocity Commission segregate the duties of billing, receiving, recording, and disbursing monies, as well as the write off of uncollectible accounts.

AUDITEE'S RESPONSE

The Highway Reciprocity Commission agrees with this recommendation. Although duties are currently segregated to the extent that budget restraints will allow. Uncollectible accounts will be reviewed by the accounting supervisor prior to being written off.

4. Documentation of Receipts

All monies received by the HRC are recorded onto the agency's receipt system. When the monies are recorded, the system automatically assigns the transaction a receipt key number. Built into the receipt system is an edit function which allows information recorded on the receipt system to be changed.

- A. The edit function can be easily accessed by typing in the original assigned receipt key number on the edit function screen. Each time the receipt information is accessed, the system automatically changes the receipt date to the current date.

For proper accountability of monies received, the receipt date recorded on the receipt system should be the date the monies were actually received. Automatically changing the receipt date could make reconciliations more difficult and time consuming, reduces the audit trail for those transactions, and increases the possibility that loss or misappropriation of monies received will not be detected in a timely manner. Changes to the receipt date should be initiated only when necessary and reflected on a change report.

- B. The account clerks receipting the monies have receipt edit function capabilities and when the edit function is accessed, any information on the original receipt can be changed including the carrier's name, the account number, and the amount. A change report is not generated which reflects the changes made. As a result, after a change has been made, there is no record of the information that was previously in the file.

Failure to generate a change report reduces control over the receipt function and increases the possibility that loss or misappropriation of monies received will not be detected in a timely manner.

WE RECOMMEND the Highway Reciprocity Commission ensure that change reports are generated and reviewed by someone independent of the receipting function. In addition, the system should be modified so the receipt date is not automatically changed when receipt information is accessed.

AUDITEE'S RESPONSE

The Highway Reciprocity Commission agrees with these recommendations. The legacy computer system currently in use at HRC does not allow for proper tracking of modifications to account information. HRC is currently evaluating a new computer system that would have this tracking function as well as other security features.

This report is intended for the information of the management of the Highway Reciprocity Commission and other government officials. However, this report is a matter of public record and its distribution is not limited.

STATISTICAL SECTION

History, Organization, and
Statistical Information

HIGHWAY RECIPROCITY COMMISSION HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Missouri Highway Reciprocity Commission (HRC) was created in 1958 to negotiate and enter into reciprocal agreements or arrangements with other states, the District of Columbia, territories and possessions of the United States and foreign countries concerning motor vehicle registration fees. From its inception, the Highway Reciprocity Commission became a member of the Uniform Proration Agreement. On November 2, 1959, Missouri was one of the first jurisdictions to join the multi-state agreement. On September 13, 1973, Missouri was one of the original four states initiating the International Registration Plan (IRP) in accordance with Sections 301.273 through 301.279, RSMo. As to those jurisdictions and provinces with whom Missouri has no agreement, Section 301.271, RSMo, provides for a “mirror type” agreement. Beginning in the calendar year 1990, the HRC assumed administrative responsibility for the International Fuel Tax Agreement (IFTA) in accordance with Section 142.617, RSMo.

Currently, the Commission administers two federal mandates; the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA).

In accordance with the Omnibus State Reorganization Act of 1974, the HRC was transferred to the Department of Revenue under a Type II transfer. On July 1, 1975, the Department of Revenue’s Division of Administration assumed the responsibility for keeping the Commission’s records on operations, payroll and property control.

The Commission is composed of the Governor, Attorney General, Director of the Missouri Department of Transportation, Director of Revenue, Superintendent of the Missouri State Highway Patrol, and Director of the Division of Motor Carrier and Railroad Safety in the Department of Economic Development, and/or its appointed delegates. The Commission elects a chairperson and other officers that it deems necessary, fixes the time and place of its meetings and determines its own procedures. By statute, the secretary (executive director is the current title) has charge of the office of the commission and its employees and is the custodian of its records.

As of December 1999, the Commission consisted of:

Members

Mel Carnahan, Governor
Jay Nixon, Attorney General
Steve Waters, Director, Motor Carrier
& Railroad Safety, Department of
Economic Development
Weldon Wilhoit, Superintendent
Missouri State Highway Patrol
Henry Hungerbeeler, Director
Department of Transportation
Quentin Wilson, Chairman, Director of Revenue

Delegates

Chris Sifford, Governor’s Office
Mark Long, Assistant Attorney General

Captain Dwight Hartung, MSHP
Bill Wilson, Administrator, Motor
Carrier Service, MoDOT

Larry Thomason serves as the Executive Director. As of December 1999, the HRC employed 33 personnel.

Appendix A

HIGHWAY RECIPROCTY COMMISSION
STATEMENT OF APPROPRIATIONS AND EXPENDITURES

		Year Ended June 30,								
		1999			1998			1997		
				Lapsed			Lapsed			Lapsed
		Appropriations	Expenditures	Balances	Appropriations	Expenditures	Balances	Appropriations	Expenditures	Balances
DEPARTMENT OF REVENUE -										
FEDERAL FUND										
Personal Service and/or										
Expense and Equipment	\$	50,000	3,704	46,296	79,590	27,877	51,713	79,590	79,436	154
Total Department of										
Revenue - Federal Fund		50,000	3,704	46,296	79,590	27,877	51,713	79,590	79,436	154
HIGHWAY DEPARTMENT FUND										
Personal Service		900,655	866,490	34,165	867,298	855,967	11,331	823,359	818,304	5,055
Expense and Equipment		341,573	338,330	3,243	341,573	311,424	30,149	329,306	324,231	5,075
Total Highway Department Fund		1,242,228	1,204,820	37,408	1,208,871	1,167,391	41,480	1,152,665	1,142,535	10,130
Total All Funds	\$	1,292,228	1,208,524	83,704	1,288,461	1,195,268	93,193	1,232,255	1,221,971	10,284

Appendix B

HIGHWAY RECIPROCITY COMMISSION

COMPARATIVE SCHEDULE OF EXPENDITURES (FROM APPROPRIATIONS)

		Year Ended June 30,				
		1999	1998	1997	1996	1995
Salaries for permanent employees	\$	855,820	843,583	811,997	773,053	726,419
Wages for temporary employees		10,669	12,384	6,307	4,187	778
Travel and vehicle expense		11,202	11,579	15,269	15,392	19,020
Office expense		105,517	115,966	137,222	111,247	66,064
Office & communication equipment purchases		9,969	3,877	18,872	49,208	11,502
Communication expense		17,432	17,777	11,408	10,648	10,802
Institution & physical plant expenditure		21,000	26,063	27,926	7,139	4,987
Insitution & physical plant purchase		0	0	0	940	0
Data processing expense & equipment		139,660	132,001	158,281	113,517	194,480
Professional services		0	411	1,608	6,381	4,540
Other expense		37,255	31,627	33,081	10,269	13,830
Total Expenditures	\$	<u>1,208,524</u>	<u>1,195,268</u>	<u>1,221,971</u>	<u>1,101,981</u>	<u>1,052,422</u>

Appendix C

HIGHWAY RECIPROCITY COMMISSION SCHEDULE OF RECEIPTS (TRANSFERRED TO THE STATE TREASURY)

	Year Ended June 30,		
	1999	1998	1997
IRP Fees	\$ 66,082,691	59,137,210	56,857,489
Cab Cards	156,028	145,774	129,412
Transfer Fees	14,606	12,034	10,036
IRP Penalties	274,847	282,122	226,130
Grade Crossing Safety Fee	11,281	10,885	10,075
Duplicate Plates	1,387	831	635
Permits	235,907	239,720	244,382
Investment Interest	447,984	419,503	187,600
IFTA Tax	1,302,028	804,061	631,421
IFTA Interest	67,961	52,054	35,620
IFTA Penalty	91,756	117,995	99,165
Other	1,095	135	188
Total Receipts	\$ <u>68,687,571</u>	<u>61,222,324</u>	<u>58,432,153</u>

* * * * *